

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11 Case No. 05-44481 (RDD)

(Jointly Administered)

**SUMMARY SHEET ACCOMPANYING SECOND INTERIM
APPLICATION OF DELOITTE & TOUCHE LLP FOR
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED FOR THE PERIOD
FROM FEBRUARY 1, 2006 THROUGH MAY 31, 2006**

Name of Applicant: Deloitte & Touche LLP

Time Period for Current Interim Application: February 1, 2006 through May 31, 2006

Authorized to Provide Services to: Delphi Corporation, et al.

Current Interim Application: Fees Incurred: \$7,675,269.92
Expenses Requested: \$0

Previous Interim Applications: Fees: \$4,131,506.08
Expenses: \$4,660.98

UNITED STATES BANKRUPTCY COURT
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In re:

DELPHI CORPORATION, et al.,

Debtors.

Chapter 11
Case No. 05-44481 (RDD)

(Jointly Administered)

**SECOND INTERIM APPLICATION FOR ALLOWANCE OF FEES AND
EXPENSES OF DELOITTE & TOUCHE LLP AS INDEPENDENT AUDITORS AND
ACCOUNTANTS TO THE DEBTORS FOR THE PERIOD FROM
FEBRUARY 1, 2006 THROUGH MAY 31, 2006**

TO: THE HONORABLE ROBERT D. DRAIN
UNITED STATES BANKRUPTCY JUDGE

Deloitte & Touche LLP (“Deloitte & Touche”) hereby applies to this Court for allowance of fees and expenses as independent auditors and accountants to Delphi Corporation, et al. (the “Debtors”), for the period from February 1, 2006 through May 31, 2006, pursuant to 11 U.S.C. §§ 330 and 331, Fed.R.Bankr. Pro. 2016. In support of this application, Deloitte & Touche states:

Background

1. On October 8, 2005 (the “Petition Date”), certain of the Debtors filed voluntary petitions in this Court for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. § 101-1330, as amended (the “Bankruptcy Code”). On October 14, 2005, three additional Debtors filed voluntary petitions in this Court for relief under the Bankruptcy Code. The Debtors continue to operate their business and manage their properties as debtors-

in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Also on the Petition Date, this Court entered an order directing the joint administration of the Debtors' chapter 11 cases (Docket No. 28).

2. On November 23, 2005, the Debtors filed an application for authority to employ Deloitte & Touche as independent auditors and accountants to the Debtors.

3. On January 17, 2006, the Court authorized the employment of Deloitte & Touche as independent auditors and accountants to the Debtors nunc pro tunc to October 8, 2005.

4. Under sections 330 and 331 of the Bankruptcy Code, Deloitte & Touche is entitled to "reasonable compensation for actual, necessary services" and reimbursement for actual and necessary expenses.

5. Deloitte & Touche has provided professional services to the Debtors from February 1, 2006 through May 31, 2006.

6. Pursuant to the *Order Under 11 U.S.C § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals*, Deloitte & Touche submitted three (3) monthly statements for the period from February 1, 2006 through May 31, 2006 requesting a total of \$7,675,269.92 in professional fees. Deloitte & Touche has not requested reimbursement for expenses incurred during the period covered by this interim application.

7. Deloitte & Touche has received payments of \$5,468,191.34 for the period from February 1, 2006 through May 31, 2006, for professional services rendered.

8. Attached hereto as **Exhibit A** is a summary of total fees and expenses incurred during the period covered by this application.

9. Attached hereto as **Exhibit B** is a narrative description of the services rendered in the period covered by this application.

10. Attached hereto as **Exhibit C** is a summary of time and fees, by individual, incurred during the period covered by this application.

11. Attached hereto as **Exhibit D** is a summary of time, by matter category, incurred during the period covered by this application.

12. Attached hereto as **Exhibit E** is a chronology of services by date, professional, category, description of activity, time, rate, and associated fee, incurred during the period covered by this application.

13. All professional services for which compensation is being sought in this application were performed solely for and on behalf of the Debtors.

14. Some services incidental to the tasks to be performed by Deloitte & Touche in these chapter 11 cases have been performed by personnel employed by or associated with affiliates of Deloitte & Touche, including Deloitte Financial Advisory Services LLP. The fees and expenses with respect to such services are included in this fee application. Deloitte & Touche has no agreement to share its revenues from the services for which it has been retained in these cases with any nonaffiliated entity.

WHEREFORE, Deloitte & Touche requests that this Court (i) enter an order awarding Deloitte & Touche fees in the amount of \$7,675,269.92 in connection with services rendered to the Debtors for the period from February 1, 2006 through May 31, 2006, and (ii) grant such other relief as is just and necessary.

Dated: July 31, 2006

Deloitte & Touche LLP

By: s/Brock E. Plumb

Brock E. Plumb
Partner